

Salt Lake County
Council of Governments
ASSOCIATION OF GOVERNMENTS

June 30, 2007
FISCAL YEAR END

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with *Utah Code* Sections 17A-408 through 413, associations of governments are required to prepare budgetary information in accordance with adopted procedures.

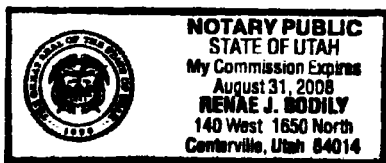
I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of the Salt Lake County Council of Governments for the fiscal year ending June 30, 2007, as approved and adopted by resolution dated December 1, 2005

Signed: Edwin E. Blaney
Budget Officer or Agency Director

Subscribed and sworn to this 9th

day of November, 2006

Rena J. Bodily
(Notary Public)



Salt Lake County Council of Governments

Association of Government

2007

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 19	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	INTERGOVERNMENTAL REVENUE			
	Federal Grants and Contracts			
	State Grants and Contracts			
	State Appropriations			
	Grants from Local Units:			
	CHARGES FOR SERVICES			
	Recreation and Culture			
	Miscellaneous Services:			
	Other (Specify):			
	MISCELLANEOUS REVENUE			
	CONTRIBUTIONS AND TRANSFERS			
	Contribution from Other Governmental Units			
	Contributions from Private Sources		\$ 2,000.00	\$ 2,000.00
	Contributions - General Fund Surplus			
	TOTAL REVENUES		\$ 2,000.00	\$ 2,000.00

Salt Lake County Council of Governments
Association of Government

2007

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Source of Revenue	Prior Year Actual Revenue Expenditures	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	GENERAL GOVERNMENT			
	Executive and Central Staff			
	Non-Departmental			
	Other (Specify): Legislative luncheon, extra secretarial assistance, etc.	\$1,415.00	\$2,000.00	\$2,000.00
	PUBLIC HEALTH			
	Aging			
	Weatherization			
	RSVP			
	Human Services			
	Nutrition			
	Mental Health			
	Other (Specify):			
	Water Quality			
	Food commodities			
	Community Services Block Grant			
	Social Services Block Grant			
	COMMUNITY & ECONOMIC DEVELOP.			
	Tourism Promotion			
	Industrial Promotion			
	Economic Development			
	JTPA			
	Other (Specify):			
	Federal Procurement			
	TRANSPORTATION & PUBLIC SAFETY			
	Airports			
	Highways and Streets			
	Other (Specify):			
	PARKS, RECR., & PUBLIC PROPERTY			
	Parks			
	Swimming Pool			
	Golf Course			
	Recreation and Culture			
	Libraries			
	Other (Specify):			
	Miscellaneous			
	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	\$1,415.00	\$2,000.00	\$2,000.00

Salt Lake County Council of Governments

AN ASSOCIATION OF LOCAL GOVERNMENTS IN SALT LAKE COUNTY, UTAH

November 13, 2006

Mr. Van Christensen
Office of the State Auditor
East Office Building, Suite E310
P.O. Box 142310
Salt Lake City, Utah 84114-2310

Dear Mr. Christensen:

Enclosed is a signed copy of the Certification of Budget document your office was kind enough to send recently for us to use in reporting on our FY 2007 General Fund Budget. Please note that our "general fund" constitutes only about two percent of the COG's over-all expenditures. Also enclosed is a copy of my letter to you dated November 26, 2001 explaining the COG's financial arrangements with the Wasatch Front Regional Council. As noted, the WFRC acts as the financial manager for the Salt Lake County Council of Governments with approximately 98% (and soon to be 100%) of its revenues and expenditures flowing through WFRC accounts. The WFRC is subject to an annual audit by a certified public accountant.

In order to further streamline the financial affairs of the Salt Lake County Council of Governments, what has been designated, as the "general fund" will become an item of expenditure in the COG accounts managed by the WFRC. The money heretofore deposited in the State's "Public Treasurer's Fund" has also been merged with the COG funds managed by the WFRC. The COG's checking account will be closed soon and the Salt Lake County Council of Governments should no longer be considered a separate financial entity.

With regard to the fiscal year 2007 General Fund Budget, the Salt Lake County Council of Governments received a report from its Treasurer at the Executive Committee meeting scheduled in conjunction with the annual General Assembly meeting held November 17, 2005. The "Treasurer's Report" was delivered in the form of a letter to the President of the Council of Governments. It included budget estimates and recommendations for the fiscal year beginning the following July 1, and background information regarding the items of expenditures. The media was notified of the COG Executive Committee and General Assembly meeting, as were all COG and municipal council members. The Treasurer Report and recommendations were acted on at the December 1, 2005 Executive Committee meeting. The report was then subject to review and all "persons in attendance were given an opportunity to be heard." Attached is a copy of the Treasurer's Report – regarding FY 2007.

Alta – Bluffdale – Cottonwood Heights – Draper – Herriman – Holladay – Midvale – Murray – Riverton – Salt Lake City
Salt Lake County – Sandy – South Jordan – South Salt Lake City – Taylorsville – West Jordan – West Valley City

Barbara Thomas - Intergovernmental Coordinator
295 North Jimmy Doolittle Road Salt Lake City, Utah 84116
Phone: (801)363-4230 ext.124 - Email: bthomas@wfrc.gov

I hope this explanation is useful. Although we do not think the UCA 17A-1-413 applies to our agency, we are submitting this information in the spirit of cooperation (see UCA 11-13-et seq). Please call me at 363-4250 if there are questions, concerns, or a need for further documentation.

Sincerely,

A handwritten signature in black ink, appearing to read "Ed Blaney". The signature is fluid and cursive, with the first name "Ed" and last name "Blaney" clearly distinguishable.

Edwin E. Blaney
Former Executive Secretary

EEB/pj
Enc.

cc: Ann Pedroza
Money Management Council
c/o Utah State Treasurer
Salt Lake City, Utah 84114-2315

Salt Lake County Council of Governments

Executive Secretary

Edwin E. Blaney
295 North Jimmy Doolittle Road
Salt Lake City, Utah 84116
Phone: (801) 363-4250
Fax: (801) 363-4230
Email: eblaney@wfr.org

November 14, 2005

Mayor Darrell H. Smith
City of Draper
1020 East Pioneer Road
Draper, UT 84020

Reference: Treasurer's Report and Recommendations

Dear Mayor Smith:

It is my responsibility as Treasurer to submit a report each November regarding the financial status of the Council of Governments. I am also responsible for making budget recommendations for the fiscal year beginning the following July 1st. I have addressed these responsibilities in the following paragraphs.

Financial Status

The Salt Lake County Council of Governments currently has assets totaling \$4,507.02 available in its general accounts. The balance in the checking account, as of November 1, 2005, was \$1,488.00, an additional \$2,023.15 is deposited with the Utah Public Treasurer's Investment Fund; there is \$57.69 in the petty cash fund, and there is \$1,035.87 in receivables. Since the last Treasurer's Report, funds invested in the Treasurer's Fund have earned interest in the amount of \$53.59 at an average monthly interest rate of 2.8%. COG has a total unobligated balance of \$4,387.02. The corresponding figure in 2004 was \$4,163.65.

General Fund Recommendation

The General Fund has been used in the past for items of expenditure such as the annual meeting with legislators, other special meetings, office supplies, secretarial assistance at COG meetings, special studies, and miscellaneous activities. Expenses incurred since the last Treasurer's Report totaled \$1,972.04.

Anticipated general fund expenditures in the coming fiscal year will continue to involve the standard items of expenditure noted above. COG may, however, incur additional costs if the members wish to undertake research requiring outside assistance on subjects of mutual interest or concern. After considering the costs incurred during the past year, the need to maintain an adequate funding source for other recurring and special expenditures, and the total resources available, I recommend that COG assess its member entities a total of \$2,000.00 for the general fund during FY 2006-2007.

The amount being recommended is consistent with the recommendations received in past reviews of the of the financial statements and with our typical expenses. It is the same amount as was assessed for FY 2005-2006 and for several years before that. If additional funds are needed for COG activities, I recommend that COG draw down the reserve account as has been done during previous fiscal years. The amount in the reserve account is now approximately 98% of the funds needed to cover general fund expenditures anticipated in a normal operating year. If funds are needed beyond the scope of current resources, a precedent is well established for making special assessments.

Administrative and Work Program Budget Recommendations

For the past two decades, the Council of Governments has assumed direct financial responsibility for meeting its administrative and work program costs. All COG member entities are participating in funding these activities either through the contribution of local funds or through the HUD Community Development Block Grant Program. Expenditures associated with the administrative and work program budget will total \$100,097 for fiscal year 2005-2006. This figure represents both the direct and indirect costs associated with maintaining a staff relationship through the Wasatch Front Regional Council and includes secretarial assistance for COG staff and other support services. A description of the type of activities paid for with these funds is available in the completion reports prepared for Salt Lake County's Division of Community Resources and Development.

I recommend that we adopt an administrative and work program budget for FY 2006-2007 in the amount of \$103,100. This figure represents an increase of 3% over the amount budgeted for the current fiscal year. The proposed budget amount essentially represents a continuation of our current level of operation with an additional amount included to offset anticipated incremental cost increases. The average increase in the COG budget for the eleven year period including FY 1995 and the current fiscal year has been 3.5%.

General Comments and Recommendations

The total amount budgeted for the Council of Governments during the current fiscal year (FY 2005-2006) is \$102,097. The corresponding figure for FY 2006-2007 is \$105,100 an overall increase of about 2.9%.

As noted above, part of the COG's work program activities are eligible for HUD Community Development Block Grant funding. Some entities may wish to continue considering this source of funding for meeting their portions of the costs associated with the Council of Governments. Each member entity should be contacted in the very near future to determine how they want to participate in funding COG activities. I would recommend that COG members representing the municipalities who participate in the Salt Lake Urban County Community Block Grant program consult with Community Resources and Development Division personnel if they have any questions regarding CDBG funding for COG.

Contributions for both the general fund and administrative and work program budgets should be made shortly after the start of the next fiscal year which begins July 1, 2006. Specific budget

Mayor Smith
November 14, 2005
Page 3

requests, along with support documentation, should be sent to each of the municipal members by mid-March.

The Articles of Association require biennial audits or reviews of the general fund in years ending with an odd number. A financial review for the period July 1, 2003 - June 30, 2005 is currently being conducted by the Draper City Financial Office. The results of this review will be made available at the December 1, 2005, meeting of the Council of Governments.

An audit of the funds used to support the COG's administrative and work program activities during the fiscal year ending June 30, 2005, has been conducted by the firm of Hansen, Barnett, & Maxwell as part of its review of the Wasatch Front Regional Council's financial records. The WFRC audit report can be obtained by calling 363-4250.

If there are any questions regarding this report or a need for further documentation, please call me at 963-5400.

Sincerely,

- S -

Mayor Janice Auger
Treasurer

rb

Salt Lake County Council of Governments

Executive Secretary

Edwin E. Blaney
295 North Jimmy Doolittle Road
Salt Lake City, Utah 84116
Phone: (801) 363-4250
Fax: (801) 363-4230
Email: eblaney@wfrc.org

MEMORANDUM

To: Members of the Salt Lake County Council of Governments

From: Ed Blaney

Date: November 14, 2005

Subject: Supplemental Information for 2005 Treasurer's Report

The following paragraphs and attachments will provide more detailed information regarding the use of proposed allocations for administrative and work program activities referred to in the Treasurer's Report.

Budget recommendations to be presented on November 14th are being made in anticipation of financial requirements for the fiscal year beginning on July 1, 2006. The administrative and work program activities of the Council of Governments are managed, from a financial standpoint, as an element of the Wasatch Front Regional Council's budget. COG staff is co-located at the Regional Council offices and functions, in terms of the budget, as part of the WFRC staff. Salaries and benefits are paid in accordance with WFRC personnel policies. Allocations for local travel, rent, supplies, telephone, indirect charges, etc. are based on past usage, anticipated needs, or formula. The amounts allocated for salaries and benefits include some secretarial support. A summary of actual COG related expenditures, by cost category, for the previous fiscal year is attached. Copies of the completion report describing specific COG activities funded in part with Community Development Block Grant funds during the last completed fiscal year will be distributed soon to all COG members. This report documents the portion of the COG budget identified as "Work Program."

With regard to the COG budget for FY 2006-2007, Mayor Auger's recommendations for administrative and work program needs are based on past experience and the best estimates of the WFRC staff, looking ahead eight months. The WFRC's budget for FY 2006-2007 (including the SLC COG elements) will be reviewed by the Council of Governments in May or June prior to its adoption by the Regional Council, and it can be scrutinized in depth at that time.

I hope this information is useful. If there is a need for further information or questions regarding the supplemental budget dates, please call me at 363-4250.

Enc.

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AN ASSOCIATION OF LOCAL GOVERNMENTS IN SALT LAKE COUNTY, UTAH

Alta - Bluffdale - Cottonwood Heights - Draper - Herriman - Holladay - Midvale - Murray - Riverton - Salt Lake City
Salt Lake County - Sandy - South Jordan - South Salt Lake City - Taylorsville - West Jordan - West Valley City

WASATCH FRONT REGIONAL COUNCIL
BUDGET/EXPENSE REPORT
#07 - Salt Lake COG

30-Jun-05

	Current Expenses	Expenses To Date	Approved Budget	Unexpended Balance
Labor - Administration	1,502.93	74,304.08	72,299.45	(2,004.63)
Equipment Maintenance	0.00	96.00	0.00	(96.00)
Rent	53.65	1,199.32	1,212.71	13.39
Building Operating Expense	33.28	464.74	518.62	53.88
Supplies	0.00	0.00	0.00	0.00
Telephone	25.47	327.83	304.50	(23.33)
Training	0.00	0.00	630.00	630.00
Travel	64.39	1,304.84	2,140.07	835.23
Indirect Expense	296.01	19,484.11	20,075.57	591.46
Total	1,975.73	97,180.92	97,180.92	(0.00)

		Contract	
		Start	End
% Time Expended	100.00%	01-Jul-04	30-Jun-05
% Budget Expended	100.00%		

Salt Lake County Council of Governments

Executive Secretary

Edwin E. Blaney
295 North Jimmy Doolittle Road
Salt Lake City, Utah 84116
Phone: (801) 363-4250
Fax: (801) 363-4230
Email: eblaney@wfrc.org

November 26, 2001

Mr. MacRay A. Curtis, Director
Division of Local Government
Office of the State Auditor
211 State Capitol
Salt Lake City, Utah 84114

Dear Mr. Curtis:

Enclosed are the "Certificate of Financial Report" along with the "Statement of Revenues, Expenses and Changes in Fund Balance" and the "Balance Sheet" for the Salt Lake County Council of Governments as requested by your office. As always, these forms are a bit difficult for me to utilize, given that they are designed to yield information regarding special districts rather than a one-county council of governments whose financial affairs are managed, for the most part, by a five-county association of governments. Nevertheless, I have prepared the forms I was instructed by your office to use to the best of my ability.

Please note that roughly \$2,000 a year in expenditures pass through what the Salt Lake County Council of Governments designates as its "General Fund." This fund actually operates as a petty cash fund with most of the major COG expenditures (staff, office space, supplies, travel, etc.) collected and disbursed through the accounting system of the Wasatch Front Regional Council (WFRC). The roughly 97½ % of COG expenditures managed by the WFRC are subject to a CPA audit – a copy of which is forwarded to your Office each year. The remaining 2½ % are the subject of the enclosed financial reports. The use of the COG's "General Fund" monies are subject to a biennial "financial review" by a competent financial officer of one of the member entities. The latest review, covering the period July 1, 1999 - June 30, 2001 was presented to the Council of Governments on November 19, 2001.

Because of the nature of our COG "General Fund," I have had some difficulties from time to time trying to fill out the "yellow forms" noted above. These difficulties result because some member jurisdictions make contributions prior to the beginning of the fiscal for which the assessments are due, or expenditures overlap two fiscal years. Needless to say, it is difficult to adjust for these anomalies. We do the best we can and feel what is being reflected in the forms is an accurate reflection of the status of these funds.

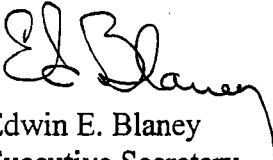
AN ASSOCIATION OF LOCAL GOVERNMENTS IN SALT LAKE COUNTY, UTAH
Alta - Bluffdale - Draper - Herriman - Holladay - Midvale - Murray - Riverton - Salt Lake City - Salt Lake County
Sandy - South Jordan - South Salt Lake City - Taylorsville - West Jordan - West Valley City

A year ago we received a letter noting, among other more positive findings, that this entity had failed to comply with State laws regarding budgetary compliance. I am assuming that this comment was based in part on either a perception that the Salt Lake County Council of Governments is a "special district" and subject to portions of the Utah State Code governing this type of agency, or that insufficient information is available concerning the budgetary procedures of the COG or the WFRC. I would just as soon not receive another letter of this nature. If it would be helpful, I will provide a copy of the **Articles of Association** to your office to demonstrate that the COG is established under Title 11, Chapter 13 (UCA) as an association of governments. I would also be pleased, as I have in the past, to document the budgeting process including copies of Treasurer's reports and recommendations, minutes of **public** meetings in which the budgets are considered, etc.

I hope this letter of explanation is useful to you in evaluating the enclosed reports. I appreciate the conscientiousness of you and your colleagues. If there are any question, please call me at 363-4250.

Best wishes for the coming year.

Sincerely,



Edwin E. Blaney
Executive Secretary

EEB/rb

cc: Mayor JoAnn B. Seghini, President
Mayor Lynn Crane, Treasurer